

# IRS News Release

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## **Pacific Association of Tax Administrators Issues Guidance on the Mutual Agreement Procedure and Bilateral Advance Pricing Arrangement Processes**

IR-2004-83, June 25, 2004

WASHINGTON — The Internal Revenue Service announced today that the Pacific Association of Tax Administrators (PATA) has finalized internal operational guidance with respect to mutual agreement procedures (MAP) and bilateral advance pricing arrangements (BAPA). PATA is an inter-governmental organization whose members include Australia, Canada, Japan, and the United States.

The first document is entitled “*MAP Operational Guidance for Member Countries of the Pacific Association of Tax Administrators*.” The purpose of this MAP guidance document is to facilitate and support resolution of MAP cases among PATA members as well as to ensure consistent and timely treatment of such cases.

The second document is entitled “*BAPA Operational Guidance for Member Countries of the Pacific Association of Tax Administrators*”. The purpose of this BAPA guidance document is to establish a common approach for treating taxpayers in a fair and consistent manner when seeking a BAPA, to provide a working framework that enables the smooth and timely completion of BAPAs, and to encourage and facilitate the use of BAPAs among PATA members.

The purpose of releasing these internal working documents is to increase the level of transparency in the MAP and BAPA processes within PATA member countries.

The final versions of the PATA guidance documents are available at [IRS.gov](http://IRS.gov).